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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 2ND DAY OF JUNE 1998

BEFORE

THE HON'BLE MR.JUSTICE V.K.SINGHAL

WRIT PETITION NOS.12411 TO 425 OF 1998

BETWEEN:

1. M/s Swagath Wines,  
Wholesale Liquor Dealers,  
Tobacco Colony,  
Gouribidanur,  
Kolar District.

rep.by its Partner  
Sri N.C.Srnivasamurthy.

2. M/s Lakshmi Enterprises,  
N.R.Extension,  
Chintamani,  
Kolar District.

rep.by its partner  
Narasimha Reddy.

3. M/s Ranganatha Wines,  
Wholesale Liquor Dealers,  
New Extension,  
Kolar.

rep.by its Proprietor  
Sri Gopal.

Lakreshwari Enterprises,  
Chamrajpet,  
Chickballapur,  
Kolar District.

rep.by its proprietor  
Sri C.K.Madhu.

5. M/s Sri Lakshmi Venkateshwara  
Enterprises,  
Wholesale Liquor Dealers,  
Mulabagilu,  
Kolar District,

rep.by its Partner  
Sri Venkatarama Gowda.

6. M/s Kanthi Wines,  
Bangalore-Bangarpet Road,  
Kolar.

rep.by its Partner  
Sri Raghukumar.

7. M/s Sree Vinayaka Enterprises,  
Wholesale Liquor Dealers,  
Chelur Road,  
Chintamani,  
Kolar District.

rep.by its Proprietor  
Sri M.Narayanappa.

8. M/s R.M.Agency,  
Wholesale Liquor Dealer,  
K.G.F.Road,  
Deshahalli,  
Bangalore Taluk.

rep.by its Proprietor  
Sri R.Matti.

9. O.M.Ashoka Babu,  
Wholesale Liquor Dealer,  
N.R.Extension,  
Chintamani,  
Kolar District.

10. M/s Venkatesh Heballi,  
Wholesale Wine Dealer,  
Kolar-Tumkur Road,  
Doddaballapur,  
Kolar District.

rep.by its Partner  
Sri Ashok.

...Petitioners.

(By Sri E.R.Indrakumar, Adv.)

AND:

1. The Deputy Commissioner.  
Commercial Taxes,  
Assessments,  
Bangalore Division,

Commercial Taxes Buildings,  
Seshadripuram,  
Bangalore.

2. The State of Karnataka,  
by its Secretary,  
Department of Finance,  
Government of Karnataka,  
Vidhanasoudha,  
Bangalore-1.

...Respondents.  
(The respondents  
are common in above  
W.Ps)

(By Smt. S.Sujatha, HCGP)

BETWEEN:

11. P.Ravindra Reddy,  
Wholesale Liquor Dealer,  
Ganganagar,  
Bangalore.

12. M/s Goutham Traders,  
4th Main, Opp. HMT Layout,  
Ganganagar,  
Bangalore.

Rep.by its Proprietrix  
Smt. V.Radhamma.

..Petitioners.

(By Sri E.R.Indra Kumar, Adv.)

AND:

1. The Deputy Commissioner of  
Commercial Taxes,  
Assessments-VIII  
Commercial Taxes Buildings,  
Gandhinagar,  
Bangalore-9.

2. The State of Karnataka,  
by its Secretary,  
Department of Finance,  
Government of Karnataka,  
Vidhana Soudha,  
Bangalore.1

..Respondents.

(The respondents  
are common in  
above W.Ps)

(By Smt. S.Sujatha, HCGP)

BETWEEN:

13. M/s J.S.S.Enterprises,  
Wholesale Liquor Dealers,  
Subramanyanagara Main Road,  
Rajaji Nagar,  
Bangalore.

rep.by its Proprietrix,  
Smt. Puttathayamma.

...Petitioner.

(By Sri E.R.Indra Kumar , Adv.)

AND:

1. The Deputy Commissioner of  
Commercial Taxes,  
Assessments-IV,  
Commercial Taxes Buildings,  
Gandhinagar,  
Bangalore-9.

2. State of Karnataka,  
by its Secretary,  
Department of Finance,  
Government of Karnataka,  
Vidhana Soudha,  
Bangalore-1.

...Respondents.

(By Smt.S.Sujatha, HCGP)

BETWEEN:

1. Sree S.L.N.Wines,  
Wholesale Liquor Dealers,  
Bangalore-Bangarpet Road,  
Kolar.

rep.by its Proprietrix  
Smt. N.Uma.

...Petitioner.

(By Sri E.R.Indra Kumar, Adv.)

AND:

1. The Assistant Commissioner of  
Commercial Taxes,  
Kolar.

2. State of Karnataka,  
By its Secretary,  
Department of Finance,  
Government of Karnataka,  
Vidhana Soudha,  
Bangalore-1.

...Respondents.

(By Smt. S.Sujatha, HCGP)

BETWEEN:

15. V.N.Nagaraj,  
Wholesale Liquor Dealer,  
5th Cross, II Stage,  
J.P.Nagar,  
Bangalore.

..Petitioner.

(By Sri E.R.Indra Kumar, Adv.)

AND:

1. The Assistant Commissioner of  
Commercial Taxes,  
33rd Circle,

Commercial Taxes Buildings,  
Gandhinagar,  
Bangalore.

2. State of Karnataka,  
By its Secretary,  
Department of Finance,  
Government of Karnataka,  
Vidhana Soudha,  
Bangalore-1.

..Respondents.

(By Smt. S.Sujatha, HCGP)

Writ Petitions are filed under Article 226 of the Constitution of India with an affidavit praying to declare and strike down the Explanation as inserted with retrospective effect to the proviso to section 5 (1-A) of the KST Act, 1957, by the Karnataka Act No.1 of 1996 as violative of Articles 14 and 265 of the Constitution of India etc.,

Writ Petitions are coming on for Further Orders this day, the Court made the following:

O R D E R

It is pointed out that the validity of proviso to Section 5 (1)(A) is pending before the Division

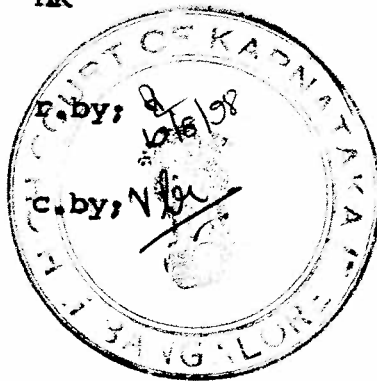
Bench



Bench for consideration in the case of "M/S AMARAVATHI  
WINES Vs DEPUTY COMMISSIONER OF COMMERCIAL TAXES  
(W.A. Nos. 1951 & 52/1997, date of Disposal 1.9.97)  
Wherein the demand has also been stayed for the  
period up to 5.3.96. This petition is disposed  
of with the direction that whatever decision will  
be rendered by the Division Bench of this Court  
in 'Amaravathi Wines' Case would be applicable  
to the Petitioner and the question of recovery  
proceedings as directed by the Division Bench  
would also continue in this case.

Sd/-JUDGE.

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Assistant Registrar,  
High Court of Karnataka,  
Bangalore-560 001.

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